

EXHIBIT A

CERTIFICATION OF JEREMY L. GRAVES

GIBSON, DUNN & CRUTCHER LLP

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., et al

Debtors

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

THIS CERTIFICATION APPLIES TO:

X All Debtors

**CERTIFICATION UNDER GUIDELINES IN RESPECT OF APPLICATION
OF GIBSON, DUNN & CRUTCHER LLP, AS ORDINARY COURSE PROFESSIONALS,
FOR ALLOWANCE OF INTERIM COMPENSATION FOR SERVICES
RENDERED AND FOR REIMBURSEMENT OF ACTUAL AND NECESSARY
EXPENSES INCURRED FROM MAY 1, 2009 THROUGH MAY 31, 2009**

I, Jeremy L. Graves, hereby certify that:

1. I am an associate with the applicant firm, Gibson, Dunn & Crutcher LLP ("Gibson Dunn"). I submit this certification in accordance with the *Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases*, adopted by the Court on April 19, 1995 (the "Local Guidelines") and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, adopted on January 30, 1996 (the "UST Guidelines"), and together with the Local Guidelines, the "Guidelines").

2. This certification is made in respect to Gibson Dunn's application, dated April 15, 2010 (the "Application"), for interim compensation and reimbursement of expenses for the period from May 1, 2009 through May 31, 2009 (the "Compensation Period"), in accordance with the Guidelines.

3. In respect of Section A.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Gibson Dunn and generally accepted by Gibson Dunn's clients; and
- d. in providing a reimbursable service, Gibson Dunn does not make a profit on that service, whether the service is performed by Gibson Dunn in-house or through a third party.

4. In respect of Section A.2 of the Local Guidelines, I certify that to the best of my knowledge, information, and belief, Gibson Dunn has complied with the provision requiring it to provide the Debtors with a statement of Gibson Dunn's fees and disbursements accrued during the previous month with respect to the Compensation Period.¹

¹ Section B.2 also requires the Debtors to provide these statements to the Creditors' Committee at the close of each month. Due to Gibson Dunn's retention as an ordinary course professional and the fact that the Interim Compensation Order imposes this requirement on professionals "other than a professional retained as an ordinary course professional," such statements were not provided to the Creditors' Committee on a monthly basis. The Creditors' Committee will receive all applicable statements relating to the Compensation Period in advance of the hearing to consider the Application.

5. In respect of Section A.3 of the Local Guidelines, I certify that the Debtors, the Creditors' Committee, and the United States Trustee for the Southern District of New York will receive a copy of this Application.

Dated: April 15, 2010
Dallas, Texas

GIBSON, DUNN & CRUTCHER LLP

/s/ Jeremy L. Graves
By: Jeremy L. Graves (TX - 24059849)
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Attorneys for the Debtors
and Debtors in Possession as Ordinary Course
Professionals